

EXHIBIT E

WILMERHALE

September 29, 2006

James A. Shepherd

+1 202 663 6314 (t)

+1 202 663 6363 (f)

james.shepherd@wilmerhale.com

BY OVERNIGHT MAIL

Joseph Papelian, Esq.
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48908

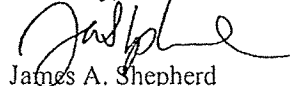
Re: In re Delphi Corp., et al. / Professional Fees and Expenses: August 2006

Dear Counsel:

Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated November 4, 2005, as supplemented (the "Interim Fee Order"), and the Order Approving Joint Interest Agreement Between Debtors and Official Committee of Unsecured Creditors, Implementing Protective Order, and Approving Procedures to Protect Information in Fee Statements, dated April 18, 2006, enclosed please find the statement of professional fees and expenses incurred by Wilmer Cutler Pickering Hale and Dorr LLP ("WCPHD") during August 2006 in the above-referenced cases. As detailed in the enclosures, WCPHD incurred professional fees of \$6,757.50 and out-of-pocket expenses of \$499.15 during August 2006. In addition, WCPHD incurred costs in the amount of \$174,049.57 for services rendered and costs incurred by PricewaterhouseCoopers ("PwC") during the period of February 1 through May 31, 2006. PwC has assisted WCPHD in this matter as referenced in the Debtors' application to retain PwC under 11 U.S.C. §§ 327(a) and 328, which was approved by an order of the court dated June 21, 2006. PwC's bills are attached to WCPHD's enclosed fee statement as Attachment 1 to WCPHD's Expense Detail.

In accordance with the Interim Fee Order, WCPHD seeks a payment of \$179,954.72, an amount equal to 80 percent of the professional fees plus 100 percent of the expenses incurred during August 2006. We will file interim and final applications under 11 U.S.C. §§ 330 and 331 seeking allowance of all fees and expenses incurred by WCPHD in these cases. Please contact my colleague Andrew Currie at (202) 663-6314 with any questions you may have.

Sincerely,



James A. Shepherd

Enclosures

cc: David M. Sherbin; John D. Sheehan; Alicia Leonhard; John Wm. Butler, Jr.; Robert J. Rosenberg; Joe Sykes

In re Delphi Corp. et al FEE STATEMENT OF WILMER CUTLER PICKERING HALE
(Case No. 05-44481) AND DORR LLP (08/01/06 - 08/31/06)

FEE/TASK CODE DETAIL

Joseph E. Papelian
Delphi Corporation
5725 Delphi Drive
M/C 483-400-803
Troy, MI 48098-2815

Date	Timekeeper	Hours	Description	Task Code
07/19/06	Wilson, David A.	0.20	REVIEW AND REVISE MATERIALS TO BE SUBMITTED WITH FEE APPLICATION TO BANKRUPTCY COURT (0.2)	B160
08/01/06	Cox, Byron	0.30	PREPARE WEEKLY E-MAIL DOCKET UPDATE	L190
08/01/06	Wilson, David A.	0.20	TELEPHONE AND EMAIL COMMUNICATIONS WITH MR. PAPELIAN REGARDING RESPONDING TO LATEST INQUIRIES	L120
08/02/06	Wilson, David A.	0.20	COMMUNICATIONS WITH MR. SCOTT REGARDING EMPLOYEE'S AVAILABILITY	L120
08/03/06	Wilson, David A.	0.60	TELECONFERENCE WITH MESSRS. BRUST AND OPIE RE: SEC MATTERS (0.2); TELEPHONE TO MR. PAPELIAN REGARDING DOCUMENT PRODUCTION (0.2); PREPARE DOCUMENTS AND FORWARD TO MR. SCOTT (0.2)	L120
08/07/06	Wilson, David A.	0.10	EMAILS WITH MR. PAPELIAN REGARDING COUNSEL FOR EMPLOYEE	L120
08/08/06	Wilson, David A.	0.10	EMAILS WITH MR. SCOTT REGARDING COUNSEL FOR EMPLOYEE	L120
08/09/06	Shepherd, James A.	0.70	TELEPHONE CONFERENCES WITH M. PISCATELLI REGARDING "HOLD-BACK" AMOUNTS (.3);	B160

In re Delphi Corp. et al FEE STATEMENT OF WILMER CUTLER PICKERING HALE
(Case No. 05-44481) AND DORR LLP (08/01/06 - 08/31/06)

FEE/TASK CODE DETAIL

Date	Timekeeper	Hours	Description	Task Code
			REVIEW JULY BILL IN PREPARATION OF FEE STATEMENT (.2); EMAIL EXCHANGES WITH B. COX AND D. ELMORE REGARDING UPDATING CONFLICTS CHECKS FOR PURPOSES OF MAKING APPROPRIATE SUPPLEMENTAL DISCLOSURES (.2).	
08/10/06	Davidow, Charles	0.40	CONFERENCE CALL WITH AUDIT COMMITTEE RE SEC STATUS AND ISSUES	C300
08/10/06	Wilson, David A.	0.30	TELECONFERENCE WITH MESSRS. BRUST AND OPIE RE: SEC MATTERS	L120
08/11/06	Davidow, Charles	0.30	CONVERSATION WITH J. SCOTT RE EDS CONTRACT	C300
08/11/06	Wilson, David A.	0.40	TELEPHONE FROM MR. SCOTT REGARDING STATUS AND FOLLOW-UP QUESTIONS (0.2); EMAILS WITH COUNSEL REGARDING RESPONDING TO MR. SCOTT (0.2)	L120
08/14/06	Wilson, David A.	0.10	EMAILS WITH MR. SHERBIN AND MR. DAVIDOW REGARDING LATEST INQUIRY	L120
08/15/06	Shepherd, James A.	0.20	REVIEW PROTOCOLS FOR SUPPLEMENTAL CONFLICT CHECK FOR PURPOSES OF MAKING APPROPRIATE SUPPLEMENTAL DISCLOSURES.	B160
08/16/06	Shepherd, James A.	0.60	REVIEW AND EDIT JULY FEE STATEMENT (.2); CONFER WITH D. WILSON REGARDING SAME (.3); CORRESPONDENCE TO A. PERRY REGARDING SAME (.1).	B160
08/16/06	Wilson, David A.	0.20	CONFERENCE WITH MR. SHEPHERD REGARDING FEE	L120

In re Delphi Corp. et al FEE STATEMENT OF WILMER CUTLER PICKERING HALE
(Case No. 05-44481) AND DORR LLP (08/01/06 - 08/31/06)

FEE/TASK CODE DETAIL

Date	Timekeeper	Hours	Description	Task Code
			SUBMISSIONS (0.1); TELEPHONE FROM MR. PAPELIAN REGARDING DEVELOPMENTS AT THE SEC (0.1)	
08/17/06	Davidow, Charles	0.40	AUDIT COMMITTEE CALL RE SEC STATUS.	L120
08/17/06	Shepherd, James A.	0.20	CORRESPONDENCE TO D. WILSON AND C. DAVIDOW REGARDING JULY FEE STATEMENTS.	B160
08/21/06	Cox, Byron	0.30	PREPARE WEEKLY E-MAIL DOCKET UPDATE	L190
08/21/06	Currie, Andrew J.	0.30	REVIEW DOCUMENTS RE FEE COMMITTEE AND UPCOMING HEARING.	B110
08/21/06	Shepherd, James A.	0.20	DRAFT JULY FEE STATEMENT (.2)	B160
08/22/06	Davidow, Charles	1.10	CALL WITH SCOTT RE: SEC MATTERS (0.2); REVIEW EMPLOYEE MATERIALS (0.5); RESPOND TO PAPELIAN INQUIRY RE SEC FOIA PROCESS (0.4).	L120
08/23/06	Davidow, Charles	0.40	CONFERENCE CALL WITH BRUST, PAPELIAN RE STATUS OF SEC MATTERS.	L120
08/25/06	Davidow, Charles	0.50	READ MARION MATERIALS RE SEC RESPONSE (0.3); E-MAIL EXCHANGE AND CONFER WITH MORSE RE PWC BILLING (0.2).	L120
08/25/06	Morse, Duane	0.10	E-MAIL EXCHANGES WITH CHUCK DAVIDOW REGARDING PWC DELPHI FEES.	L120
08/28/06	Cox, Byron	0.30	PREPARE WEEKLY E-MAIL DOCKET UPDATE	L190
08/28/06	Wilson, David A.	0.30	REVIEW RECENT EMAILS REGARDING INQUIRIES FROM SEC STAFF AND MEMO FROM MR.	L120

In re Delphi Corp. et al FEE STATEMENT OF WILMER CUTLER PICKERING HALE
(Case No. 05-44481) AND DORR LLP (08/01/06 - 08/31/06)

FEE/TASK CODE DETAIL

Date	Timekeeper	Hours	Description	Task Code
			PAPELIAN REGARDING DRINKER BIDDLE	
08/29/06	Shepherd, James A.	0.20	DRAFT JULY FEE STATEMENT	B160
08/29/06	Wilson, David A.	0.20	EMAILS WITH MR. SCOTT REGARDING FOLLOW-UP ON PENDING QUESTIONS (0.1); EMAIL FROM AND CONFERENCE WITH MR. DAVIDOW REGARDING INQUIRIES FROM SEC STAFF (0.1)	L120
08/30/06	Davidow, Charles	1.20	CONFER WITH BRUST RE: SEC MATTERS (0.3); AUDIT COMMITTEE CALL RE: SAME (0.4); CALL WITH SEC STAFF RE: SAME (0.3); CONFER WITH MARCUS RE SEC STAFF STATUS (0.2).	L120
08/30/06	Shepherd, James A.	0.40	DRAFT AND FILE JULY FEE STATEMENT	B160
08/30/06	Wilson, David A.	0.60	CONFERENCE CALL WITH MR. BRUST AND MR. OPIE REGARDING UPDATES ON STATUS WITH SEC (0.5); TELEPHONE FROM MR. PAPELIAN REGARDING DEVELOPMENTS WITH THE SEC (0.1)	L120
08/31/06	Wilson, David A.	0.20	TELEPHONE FROM MR. MARTIN REGARDING STATUS OF INDIVIDUALS WHO RECEIVED WELLS NOTICES	L120
Total		<u>11.80</u>		

In re Delphi Corp. et al FEE STATEMENT OF WILMER CUTLER PICKERING HALE
(Case No. 05-44481) AND DORR LLP (08/01/06 - 08/31/06)

FEE/TASK CODE DETAIL

LEGAL SERVICES

Timekeeper	Hours	Rate	Total
Davidow, Charles	4.30	730.00	\$3,139.00
Morse, Duane	0.10	720.00	\$72.00
Wilson, David A.	3.70	525.00	\$1,942.50
Currie, Andrew J.	0.30	515.00	\$154.50
Shepherd, James A.	2.50	515.00	\$1,287.50
Cox, Byron	0.90	180.00	\$162.00
Total Legal Services:	11.80		\$6,757.50

EXPENSE SUMMARY

In re Delphi Corp., et al.
(Case No. 05-44481)

FEE STATEMENT OF WILMER CUTLER
PICKERING HALE AND DORR LLP

August 2006

EXPENSES

COURIER SERVICES	\$ 99.51
PHOTOCOPIES	75.20
DOCUMENT PRINTING	18.94
TRAVEL	305.50
PwC – FEBRUARY-MAY, 2006 ¹	<u>174,049.57</u>

TOTAL EXPENSES \$174,548.72

¹ See Attachment 1.

re Delphi Corp. et al
se No. 05-44481)

FEE AND EXPENSE STATEMENT OF WILMER
CUTLER PICKERING HALE AND DORR LLP

Expense Detail
Aug - 06

Cost Code	Date	Name	Quantity	Rate	Amount	Description
CRRH	8/11/2006	Charles Davidow	1.00	10.10	10.10	COURIER SERVICES
CRRH	8/11/2006	Charles Davidow	1.00	8.51	8.51	COURIER SERVICES
CRRH	8/11/2006	Charles Davidow	1.00	10.10	10.10	COURIER SERVICES
CRRH	8/11/2006	Charles Davidow	1.00	9.50	9.50	COURIER SERVICES
CRRH	8/11/2006	Charles Davidow	1.00	10.10	10.10	COURIER SERVICES
CRRH	8/11/2006	Charles Davidow	1.00	10.10	10.10	COURIER SERVICES
CRRH	8/11/2006	Charles Davidow	1.00	9.50	9.50	COURIER SERVICES
CRRH	8/11/2006	Charles Davidow	1.00	9.50	9.50	COURIER SERVICES
CRRH	8/11/2006	Charles Davidow	1.00	9.50	9.50	COURIER SERVICES
CRRH	8/11/2006	X Firm	1.00	12.60	12.60	COURIER SERVICES - Urban Express COURIER AND
Courier Total					\$ 99.51	
PHOS	8/1/2006	James Shepherd	266.00	0.10	26.60	PHOTOCOPY
PHOS	8/1/2006	James Shepherd	44.00	0.10	4.40	PHOTOCOPY
PHOS	8/1/2006	Steven Snider	370.00	0.10	37.00	PHOTOCOPY
PHOS	8/1/2006	Yolande Thompson	5.00	0.10	0.50	PHOTOCOPY
PHOS	8/9/2006	Gwynn Roberson	13.00	0.10	1.30	PHOTOCOPY
PHOS	8/9/2006	Gwynn Roberson	14.00	0.10	1.40	PHOTOCOPY
PHOS	8/28/2006	Gwynn Roberson	22.00	0.10	2.20	PHOTOCOPY
PHOS	8/31/2006	James Shepherd	18.00	0.10	1.80	PHOTOCOPY
Photocopy Total					\$ 75.20	
PRTH	8/11/2006	Craig Goldblatt	1.00	18.94	18.94	DOCUMENT PRINTING - Pacer Service Center PACER
Printing Total					\$ 18.94	
JAVH	8/23/2006	Charles Davidow	1.00	51.90	51.90	TRAVEL
TRAVH	8/23/2006	Charles Davidow	1.00	208.60	208.60	TRAVEL - CC Davidow, Charles AIR TRAVEL TO NY
TRAVH	8/23/2006	Charles Davidow	1.00	45.00	45.00	TRAVEL - CC Davidow, Charles NAVIGANT TRAVEL
Travel Total					\$ 305.50	
GRAND TOTAL					\$ 499.15	

ATTACHMENT 1
PricewaterhouseCoopers Invoices
February 1 – May 31, 2006



PricewaterhouseCoopers LLP
BP Tower, 27th Floor
200 Public Square
Cleveland OH 44114-2301
Telephone (216) 875 3000
Facsimile (216) 566 7848

March 14, 2006

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098-2815

In Re: Special Investigation

Progress billing for professional services rendered from February 1, 2006 to February 28, 2006
in connection with the above-referenced matter:

Accounting and Forensic Services	\$ 99,272.50
(See detail of hours by person attached)	
Out-of-pocket expenses	<u>325.07</u>
	<u>\$ 99,597.57</u>



Special Investigation
Summary of Hours and Rates by Staff
February 1, 2006 to February 28, 2006

Forensic Review Team

Vondra	Partner	60.0	575	34,500.00
Hacker	Partner	2.1	575	1,207.50
Parrado	Director	3.0	485	1,455.00
Alam	Sr. Associate	98.0	295	28,910.00
Kubicki	Sr. Associate	23.0	295	6,785.00
McCarthy	Associate	59.0	225	13,275.00
		<u>245.1</u>		<u>86,133.00</u>

FTS Data Retrieval and Analysis

Upton	Partner	<u>3.2</u>	<u>575</u>	<u>1,840.00</u>
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FTS Computer Imaging and E-Mail Retrieval

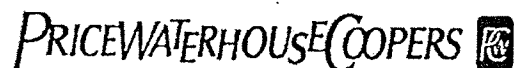
Chawla	Director	10.0	485	4,850.00
Shah	Sr. Associate	15.0	295	3,982.50
Blake	Associate	9.0	225	2,025.00
		<u>34.0</u>		<u>11,300.00</u>
		<u>297.8</u>		<u>99,272.50</u>



Detailed description of accounting and forensic services rendered from February 1, 2006 to February 28, 2006 in connection with the Special Investigation of Delphi Corporation.

Forensic Review Team / FTS Data Retrieval and Analysis /
FTS Computer Imaging and E-Mail Retrieval

- Investigation of documents and accounting with respect to steel management program at the request of SEC Staff.
- Email review of documents relating to steel management program.
- Continued gathering of data and followed up on SEC's inquiries regarding restatement adjustment for GM warranty transaction in June 2000
- Conference calls with Delphi Finance, Delphi Legal and outside auditors (D&T).
- Investigation of documents and journal entries into spin out accounting with General Motors
- Continued discussions with Delphi employees regarding additional inquiries from the SEC
- Continued discussions and conference calls with Audit Committee and investigative team
- Various discussions and meetings with outside legal counsel regarding status of investigation, and responding to SEC questions
- Document and draft memo regarding process for identification of privileged, potentially privileged, and non privileged emails.
- Email review of documents arising out of Laura Marion email on disposal accounting.
- Out Index processing of additional Pam Geller files and reconciliation of ~~mail~~ ^{FORMER} mail file processing. Perform data quality control on ~~mail~~ ^{EMPLOYEE} production data and privileged data reconciliation. ^{FORMER EMPLOYEE'S}
- Review and investigation into search terms related to OPEB/Pension review.



March 15, 2006

Invoice Number : 1030467618-1

Delphi Automotive
World Headquarters
5725 Delphi Drive
Troy, Michigan 48098-2815
USA

INVOICE FOR SERVICES
PricewaterhouseCoopers LLP
P.O.Box 75647
Chicago, IL 60675-5647

Contract Number: 5000127627

IN RE: SPECIAL INVESTIGATION-Accounting & Forensic Services \$ 99,272.50
(See attached detail of hours by person.)

Progress billing for professional services rendered
from February 1, 2006 through February 28, 2006 in
connection with the above-referenced matter.

\$ 325.07

Total Invoice

\$ 99,597.57

Contact: Albert A. Vondra 216-363-5812
WBS No.: 0.0109392.001

Payment Due Upon Receipt

Tax Identification Number: 134008324

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE

March 15, 2006

Invoice Number 1030467618-1
Invoice Amount \$ 99,597.57

Delphi Automotive
World Headquarters
5725 Delphi Drive
Troy, Michigan 48098-2815
USA

Amount Paid _____

By Wire Transfer Remit To:	By Check Remit To:
Citibank, NA	PricewaterhouseCoopers LLP
New York, NY	P.O.Box 75647
ABA # 021000089	Chicago, IL 60675-5647
Swift: CITIUS33	
PricewaterhouseCoopers LLP	
Account # 30408437	

PLEASE INCLUDE OUR INVOICE NUMBER WITH YOUR PAYMENT.
IF PAYING BY WIRE, PLEASE INCLUDE IN THE DESCRIPTION FIELD.



PricewaterhouseCoopers LLP
BP Tower, 27th Floor
200 Public Square
Cleveland OH 44114-2301
Telephone (216) 875 3000
Facsimile (216) 586 7846

April 20, 2006

Delphi Corporation
5725 Delphi Drive
Troy MI 48098-2815

In Re: Special Investigation

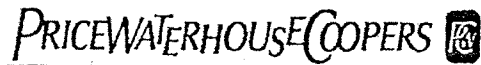
Enclosed is our progress bill for work performed from March 1, 2006 to March 31, 2006. Our work consisted of accounting investigation and forensic technology support. If you have any questions, please feel free to call.

Sincerely,

A handwritten signature in dark ink, appearing to read 'A. Vondra', with a horizontal line drawn through the signature.

Albert A. Vondra

Enclosure



April 20, 2006

Delphi Automotive
World Headquarters
5725 Delphi Drive
Troy, Michigan 48098-2815
USA

Invoice Number : 1030499190-3

INVOICE FOR SERVICES
PricewaterhouseCoopers LLP
P.O.Box 75647
Chicago, IL 60675-5647

Contract Number: 5000127627

IN RE: SPECIAL INVESTIGATION-Accounting & Forensic Services \$ 48,975.00
(See attached detail of hours by person)

Progress billing for professional services rendered from
March 1, 2006 to March 31, 2006 in connection with the
above-referenced matter.

Out-of-pocket expenses \$ 0.00

Total Invoice \$ 48,975.00

Contact: Albert A. Vondra 216-363-5812
WBS No.: 0.0176713.001

Payment Due Upon Receipt

Tax Identification Number: 134008324



Special Investigation
Summary of Hours and Rates by Staff
March 1, 2006 to March 31, 2006

Forensic Review Team

Vondra	Partner	39.0	575	22,425.00
Hacker	Partner	1.0	575	575.00
Parrado	Director	2.5	485	1,212.50
Medica	Director	3.5	485	1,697.50
Kubicki	Sr. Associate	5.0	295	1,475.00
McCarthy	Associate	18.0	225	4,050.00
		<u>69.0</u>		<u>34,560.00</u>

FTS Data Retrieval, Imaging, E-Mail and Analysis

Upton	Partner	7.2	575	4,140.00
Chawla	Director	9.0	485	4,365.00
Shah	Sr. Associate	28.0	295	8,260.00
Blake	Associate	4.0	225	900.00
Johnson	Associate	2.0	225	450.00
		<u>50.2</u>		<u>18,155.00</u>
		<u>118.2</u>		<u>48,975.00</u>



Detailed description of accounting and forensic services rendered from March 1, 2006 to March 31, 2006 in connection with the Special Investigation of Delphi Corporation.

Forensic Review Team / FTS Data Retrieval and Analysis /
FTS Computer Imaging and E-Mail Retrieval

- Investigation of documents and accounting with respect to steel management program at the request of SEC Staff.
- Email review of documents relating to steel management program.
- Meeting with Delphi Corporate Audit Services (Brian Thelen, Dan McCollum) relating to findings on steel management program.
- Continued gathering of data and followed up on SEC's inquiries regarding restatement adjustment for GM warranty transaction in June 2000
- Conference call with Delphi Finance (J. Sheehan), Delphi Legal (M. Loeb) and outside auditors (D&T - Brock Plumb) concerning the discussion with the SEC regarding restatement
- Conference call with Delphi Legal, D&T Legal (Sarah Simpson) and outside counsel concerning restatement entries involving GM warranty transaction
- Investigation of documents and journal entries into spin out accounting with General Motors
- Continued discussions and conference calls with Audit Committee (R. Brust), Delphi Legal (Papelian, Sherbin) and investigative team (Joan [redacted] Employee)
- Email review of documents arising out of email [redacted] on disposal accounting.
- Various discussions with outside legal counsel regarding status of investigation, and responding to SEC questions
- Document and draft memo regarding process for identification of privileged, potentially privileged, and non privileged emails.
- Discussions and review into documents contained in D&T files with Delphi Legal (J. Papelian)
- Continued gathering of data and followed up on SEC's inquiries regarding restatement adjustments
- Responding to requests from WilmerHale (D. Wilson) for information related to the eDiscovery work undertaken by PwC. Updating eDiscovery documentation as requested by WilmerHale (D. Wilson)
- Undertaking additional searches of the data related to the OPEB matter at the request of WilmerHale (D. Wilson)
- Processing Matt Schuster data as requested by WilmerHale (D. Wilson)

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE

April 20, 2006

Invoice Number 1030499190-3
Invoice Amount \$ 48,975.00

Delphi Automotive
World Headquarters
5725 Delphi Drive
Troy, Michigan 48098-2815
USA

Amount Paid _____

By Wire Transfer Remit To:	By Check Remit To:
Citibank, NA	PricewaterhouseCoopers LLP
New York, NY	P.O.Box 75647
ABA # 021000089	Chicago, IL 60675-5647
Swift: CITIUS33	
PricewaterhouseCoopers LLP	
Account # 30408437	

PLEASE INCLUDE OUR INVOICE NUMBER WITH YOUR PAYMENT.
IF PAYING BY WIRE, PLEASE INCLUDE IN THE DESCRIPTION FIELD.

05/01/2005 16:35 216-556-7426

PRICewaterhouseCOOPERS

PAGE 01



PricewaterhouseCoopers LLP
BP Tower, 27th Floor
200 Public Square
Cleveland OH 44114-2301
Telephone (216) 876 3000
Facsimile (216) 568 7845

June 1, 2006

Delphi Corporation
5725 Delphi Drive
Troy Michigan 48098-2815

In Re: Special Investigation

Enclosed is our progress bill for work performed from April 1, 2006 to April 30, 2006. Our work consisted of accounting investigation and forensic technology support. If you have any questions, please feel free to call.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Vondra".

Albert A. Vondra

Enclosure

05/01/2006 16:35 216-566-7426

PRICEWATERHOUSECOOPERS

PAGE 82



PricewaterhouseCoopers LLP
BP Tower, 27th Floor
200 Public Square
Cleveland OH 44114-2301
Telephone (216) 875 3000
Facsimile (216) 566 7846

June 1, 2006

Delphi Corporation
5725 Delphi Drive
Troy Michigan 48098-2815

In Re: Special Investigation

Progress billing for professional services rendered from April 1, 2006 to April 30, 2006 in
connection with the above-referenced matter.

Accounting and Forensic Services
(See detail of hours by person attached)

\$17,437.00

05/01/2006 16:36 216-565-7425

PRICewaterhouseCOOPERS

PAGE 03



Special Investigation
Summary of Hours and Rates by Staff

April 1, 2006 to April 30, 2006

Forensic Review Team

Vondra	Partner	22.0	575	12,650.00
Parrado	Director	2.0	485	970.00
Medica	Director	3.0	485	1,455.00
McCarthy	Associate	2.5	225	562.50
		<u>29.5</u>		<u>15,637.50</u>

FTS Computer Imaging and E-Mail Retrieval

Shah	Sr. Associate	6.1	295	1,799.50
		<u>35.6</u>		<u>17,437.00</u>

Detailed description of accounting and forensic services rendered from April 1, 2006 to April 30, 2006 in connection with the Special Investigation of Delphi Corporation.

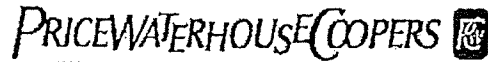
Forensic Review Team / FTS Data Retrieval and Analysis /
FTS Computer Imaging and E-Mail Retrieval

- Inquiry from SEC Staff (Paul Gunson) concerning disclosure made by Delphi in Press Release related to calculations of cash flow
- Various discussions with outside legal counsel regarding status of investigation, and responding to SEC questions including the questions concerning the PGM transaction
- Review and comment on SEC draft Consent Order, Final Judgment and Complaint
- Conference call with SEC staff on results of inquiry into press release
- Review of additional documents obtained by outside counsel
- Preparation of memoranda at the request of outside counsel in response to SEC concerning eight documents obtained from SEC's own review

05/01/2006 16:35 216-556-7426

PRICewaterhouseCOOPERS

PAGE 04



June 01, 2006

John Sheehan
Delphi Automotive
World Headquarters
5725 Delphi Drive
Troy, MI 48098-2815
USA

INVOICE NUMBER: 2000572978
PAYMENT DUE UPON RECEIPT

PwC TAX ID #: 134008324
PwC D&B #: 00-186-37-94

SEND CHECK PAYMENT TO:
PricewaterhouseCoopers LLP
P.O. Box 75647
Chicago, IL 60675-5647

WIRE TRANSFER INSTRUCTIONS:
Citibank NA, New York, NY
Account #: 30408437
ABA #: 021000089 or Swift #: CITIUS33
To Credit: PricewaterhouseCoopers LLP

IN RE: SPECIAL INVESTIGATION - Accounting/Forensic
(See attached detail of hours by person)

\$ 17,437.00

Progress billing for professional services rendered from
April 1, 2006 to April 30, 2006 in connection with the
above-referenced matter.

Expenses

\$ 0.00

TOTAL INVOICE

\$ 17,437.00

Contact: Albert A. Vondra 216-363-5812
WBS No.: 0.0109392.001



PricewaterhouseCoopers LLP
BP Tower, 27th Floor
200 Public Square
Cleveland OH 44114-2301
Telephone (216) 875 3000
Facsimile (216) 566 7846

June 29, 2006

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098-2815

In Re: Special Investigation

Enclosed is our progress bill for work performed from May 1, 2006 to May 31, 2006. Our work consisted of accounting investigation and forensic technology support. If you have any questions, please feel free to call.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Vondra'.

Albert A. Vondra

Enclosure



PricewaterhouseCoopers LLP
BP Tower, 27th Floor
200 Public Square
Cleveland OH 44114-2301
Telephone (216) 875 3000
Facsimile (216) 566 7846

June 29, 2006

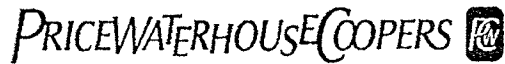
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098-2815

In Re: Special Investigation

Progress billing for professional services rendered from May 1, 2006 to May 31, 2006 in connection with the above-referenced matter.

Accounting and Forensic Services
(See attached detail of hours by person.)

\$ 8,040.00



June 29, 2006

John Sheehan
Delphi Automotive
World Headquarters
5725 Delphi Drive
Troy, MI 48098-2815
USA

INVOICE NUMBER : 1030583742-8
PAYMENT DUE UPON RECEIPT

PwC TAX ID #: 134008324
PwC D&B #: 00-186-37-94

SEND CHECK PAYMENT TO:
PricewaterhouseCoopers LLP
P.O. Box 75647
Chicago, IL 60675-5647

WIRE TRANSFER INSTRUCTIONS:
Citibank NA, New York, NY
Account #: 30408437
ABA #: 021000089 or Swift #: CITIUS33
To Credit: PricewaterhouseCoopers LLP

IN RE: SPECIAL INVESTIGATION (Accounting & Forensic Services)
(See attached detail of hours by person.)

\$ 8,040.00

Progress billing for professional services rendered from May 1, 2006 to
May 31, 2006 in connection with the above referenced matter.

TOTAL INVOICE

\$ 8,040.00

Contact: Albert A. Vondra 216-363-5812
WBS No.: 0.0109392.001

TO ENSURE PROPER CREDIT TO YOUR ACCOUNT, PLEASE INDICATE ON YOUR PAYMENT:

Invoice Number: 1030583742
Client Account Number: 3858



Special Investigation
Summary of Hours and Rates by Staff
May 1, 2006 to May 31, 2006

Forensic Review Team

Vondra	Partner	6.0	575	3,450.00
Medica	Director	9.0	485	4,365.00
McCarthy	Associate	1.0	225	225.00
		16.0		8,040.00

Detailed description of accounting and forensic services rendered from May 1, 2006 to May 31, 2006 in connection with the Special Investigation of Delphi Corporation.

Forensic Review Team

- ❖ Various discussions with outside legal counsel regarding status of investigation and responding to SEC questions.
- ❖ Review Ryder transaction including work product files and discuss with Internal Audit (D. Kolano).
- ❖ Discussion with outside counsel (D. Wilson) concerning SEC questions on recovery from outside suppliers of amounts in excess of warranty settlement.
- ❖ Review of new documents and emails regarding LIFO/FIFO inventory, reduction plans, etc. Discussions with outside counsel (D. Wilson) concerning same.
- ❖ Review and obtain compensation analysis, at the request of SEC staff, and production to outside counsel (D. Wilson).